

the calendar year. On and prior to the first day of January in each and every year beginning with the year 1944, the County Commissioners of Baltimore County shall deliver to the Treasurer of Baltimore County a statement showing the Towson Sewer System assessments and levies due and payable including such as may be in arrears, identifying with respect to each of said assessments and levies the properties on which the same are liens. Such statement shall be made by appropriate notation on the assessment or tax ledger of the Commissioners and on the tax rolls customarily delivered to the Treasurer or in such other appropriate manner, as the Commissioners may determine. The Commissioners are directed as far as possible, to make all assessments and levies, in the Towson Sewer System Area readily identifiable on the tax ledgers and tax rolls of the County in the possession of the Treasurer of Baltimore County to the end that the Treasurer of Baltimore County and each taxpayer of the County may see what each assessable property in the County is subject to by way of lien for such assessments or levies. It shall be the duty of the Treasurer of Baltimore County in making up the tax bills to make provision under appropriate heading for a statement thereon of, and to state thereon the amount of, such assessments and charges due for the current year and of the amount thereof in arrears. Should a tax be imposed on any taxable property of the Towson Sewer System Area or of Baltimore County under any provision of this Act, the rate and amount of such tax shall be also appropriately shown on said tax bill. The Treasurer shall accept no taxes on real estate unless tendered at the same time payment of all Towson Sewer System assessments, levies and taxes shown on his books as liens are tendered, except in case of Towson Sewer System assessments, levies and charges in arrears for two or more years, accounting from January 1, 1944, as to which he may, with the prior approval of the County Commissioners of Baltimore County, evidenced by the passage of an ordinance as hereinafter provided, accept payment of such assessments, levies and charges so in arrears in instalments. The Commissioners are hereby authorized by ordinance to provide for the payment of Towson Sewer System annual assessments, levies and charges which may be in arrears for two or more years prior to January 1, 1944, in instalments. Such ordinance shall have the force and effect of law, shall operate uniformly in the Towson Sewer System Area and shall permit payment in no greater number of annual instalments than six. All unpaid instalments shall bear interest at the rate of one-half of one per cent per month until paid. In the event there be established under any ordinance or law the practice of permitting payments in Baltimore County of taxes in instalments, the provisions herein with respect to payment